



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

IN REPLY REFER TO:

FEB 23 2010

Re: **Luhrs Building, 11 W. Jefferson St., Phoenix, Arizona**  
Project Number: **23547**

Dear

My review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and for meeting with me in Washington on December 1, 2009, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the architectural drawings and photographs submitted after our meeting, I have determined that the rehabilitation of the Luhrs Building is not consistent with the historic character of the property, and that the project does not meet Standards 2, 5, and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on October 14, 2009, by TPS is hereby affirmed.

The Luhrs Building was built in 1923-1924. In response to the submitted "Part 1 – Evaluation of Significance," the National Park Service issued a Preliminary Determination of Individual Listing (PDIL) on June 12, 2009, stating that the property appeared to meet the National Register Criteria for Evaluation and would "likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer."

In its review of the submitted "Part 2 – Description of Rehabilitation," TPS found that the rehabilitation of this structure did not meet the Standards for Rehabilitation owing to the removal of fabric and finishes. TPS noted that "...all interior partitions, finishes, and nearly all of the existing interior architectural features except for the existing columns and [a] few other features on the lobby on the ground floor will be removed." In the spaces to be rehabilitated in the first two phases of rehabilitation work, new finishes will be added in place of the marble and plaster removed from the first floor, and the masonry walls and metal ceiling trusses will be left exposed on the tenth floor. TPS also cited the proposed insertion of new mezzanines in the two-story tenth floor space that will "interrupt" the arched windows.

In my review of the project records, I have determined that, prior to the rehabilitation, there were two primary public spaces in the Luhrs Building that retained their historic, character-defining features substantially intact: the main lobby on the first floor and the former dining room for the Arizona Club on

the tenth floor. Pre-rehabilitation photographs show that the main lobby retained the extensive marble finishes depicted on sheet forty-three in the Trost & Trost drawings for the building's construction. Similarly, pre-rehabilitation photographs showed that the barrel-vaulted ceiling spanning the entire depth of the building over the former main dining room was substantially intact, albeit with a later partition wall bisecting the space. The fabric and finishes removed from these spaces were significant, character-defining features of two primary public spaces remaining in the Luhrs Building. As a result, I find that their removal has caused the overall impact of the rehabilitation to contravene Standard 2, which states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Because the features involved were also distinctive in their own right, their removal also contravenes Standard 5, which states: *"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."*

While I agree with TPS on the overall effect of the rehabilitation on the character of the Luhrs Building, I do not agree that the mezzanine proposed to be inserted in the former main dining room on the tenth floor will significantly impair the character of that space. The mezzanine, proposed to cover approximately 25% of the floor area, could be constructed so that overall volume of the space would still be apparent and its effect on the large arched windows would be minimal.

With regard to floors two through nine, I have determined that they had less significant public spaces, chiefly their elevator lobbies and hallways. These secondary public spaces had been altered over time to varying degrees. While removing additional historic fabric on floors two through nine is not a recommended treatment, I have not considered the impact on those floors in making my decision.

During our meeting, you presented information suggesting that much of the building's interior dated from the 1950s. While this is doubtless true, significant portions of the material demolished clearly dated from the building's construction. Moreover, even where the fabric did not date from that early period, the building's interiors nevertheless retained their "finished" character into the pre-rehabilitation period. Yet the removal of plaster from the walls, and the removal of the barrel-vaulted plaster ceiling on the tenth floor to reveal the three metal trusses from which it was suspended, give the space an industrial character completely at odds with the character of a large, formal, dining room of the 1920s.

The material presented as part of your appeal discusses two other rehabilitation projects that received certification from the National Park Service. Department of the Interior regulations governing the program state that "[b]ecause the circumstances of each rehabilitation project are unique to the particular certified historic structure involved, certifications that may have been granted to other rehabilitations are not specifically applicable and may not be relied on by owners as applicable to other projects." 36 CFR § 67.6(a)(1). In this instance, because the rehabilitation of the Luhrs Building is inconsistent with the historic character of the property, I have determined that certification of the rehabilitation would be inappropriate.

Finally, it is unfortunate that the project was not submitted for certification until after the first phases of the work were complete. The regulations state, *"Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk."* *Id.* At this point, I cannot foresee any practicable means for the project to meet the Standards short of restoring the historic appearance of the lobby and dining room, which is an option open to you. I would be pleased to review any Part 2 amendment you choose to submit proposing changes to the project that would bring the rehabilitation into conformance with the Standards.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a long horizontal flourish extending to the right.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-AZ  
IRS